

Proprietary Funds
Statement of Net Assets
June 30, 2005

	Business-type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
Assets:					
Current Assets:					
Cash and cash equivalents	\$ 8,841,298	\$ 999,869	\$ ---	\$ 9,841,167	\$ 28,704,055
Accounts receivable and accrued revenues	108,310	1,093,518	41,154	1,242,982	123,015
Due from other governmental entities	---	---	5,950,000	5,950,000	263,653
Inventories	---	---	---	---	215,523
Deposits held in trust	---	---	269,025	269,025	261,525
Total Current Assets	8,949,608	2,093,387	6,260,179	17,303,174	29,567,771
Noncurrent Assets:					
Depreciable capital assets, net	1,843,394	2,604,744	24,526,952	28,975,090	410,148
Total Noncurrent Assets	1,843,394	2,604,744	24,526,952	28,975,090	410,148
Total Assets	\$ 10,793,002	\$ 4,698,131	\$ 30,787,131	\$ 46,278,264	\$ 29,977,919
Liabilities and Net Assets:					
Current Liabilities:					
Accounts payable and accrued liabilities	\$ 60,488	\$ 72,237	\$ 588,599	\$ 721,324	\$ 2,998,532
Due to other funds	---	---	5,620,035	5,620,035	---
Deposits held for others	61,839	---	269,025	330,864	---
Interfund loans payable	---	2,837,359	---	2,837,359	---
Deferred revenue	74,280	---	---	74,280	3,399,767
Sick and annual leave payable	301,685	977,603	1,257,140	2,536,428	32,007
Capital lease obligations	---	110,989	---	110,989	---
Claims payable	---	---	---	---	11,622,496
Total Current Liabilities	498,292	3,998,188	7,734,799	12,231,279	18,052,802
Noncurrent Liabilities:					
Capital lease obligations	---	683,199	---	683,199	---
Claims payable	---	---	---	---	4,024,859
Sick and annual leave payable	272,949	357,345	1,105,495	1,735,789	39,195
Total Noncurrent Liabilities	272,949	1,040,544	1,105,495	2,418,988	4,064,054
Total Liabilities	771,241	5,038,732	8,840,294	14,650,267	22,116,856
Net Assets:					
Invested in capital assets, net of related debt	1,843,394	1,810,556	24,526,952	28,180,902	410,148
Unrestricted	8,178,367	(2,151,157)	(2,580,115)	3,447,095	7,450,915
Total Net Assets	10,021,761	(340,601)	21,946,837	31,627,997	7,861,063
Total Liabilities and Net Assets	\$ 10,793,002	\$ 4,698,131	\$ 30,787,131	\$ 46,278,264	\$ 29,977,919

The notes to the financial statements are an integral part of this statement.